

House File 219 - Introduced

HOUSE FILE _____
BY STRUYK

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the exclusion of stipends or remuneration paid
2 to volunteer fire fighters from the state individual income
3 tax and including a retroactive applicability date provision.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1492YH 83
6 tw/mg:sc/5

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1 1 Section 1. Section 422.7, Code 2009, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 54. Subtract, to the extent included, the
1 4 first fifteen thousand dollars received as a stipend or
1 5 remuneration by the taxpayer for services rendered as a
1 6 volunteer fire fighter.
1 7 Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies
1 8 retroactively to January 1, 2009, for tax years beginning on
1 9 or after that date.

1 10 EXPLANATION
1 11 This bill excludes from the individual income tax the first
1 12 \$15,000 received by a taxpayer as a stipend or remuneration
1 13 for services rendered as a volunteer fire fighter.
1 14 The bill applies retroactively to January 1, 2009, for tax
1 15 years beginning on or after that date.
1 16 LSB 1492YH 83
1 17 tw/mg:sc/5